G R S IX 5]

Previous references

Present

1920-21

(Misc)

File No 56 - 20

Serial Nos 50, 63

106. 105 & 104

Later references

GENERAL AND REVENUF SECRETARIAT

Serial Nos 50, 63, 106, 105 & 104

Part B for November 21.

SUBJECT.

Levy of profession taxes

8(105)

To the Deputy Commr

Jammu

L 2661 D 19-11-21

Sanction is to issue

by law

A R K Law

25. 11

GPB—16—25-7-21

[G R S 11] 191

GENERAL AND REVENUE SECRETARIAT

(ML)

NOTES

File No 50/20

FILE HEADING

Levy of professions taxes

From

The Deputy Commr Junagadh

No. C 1164/4-20 Dated 18th Feby Received 18th Feby 20

mary No 6300	Enclos 1 file Spare Copies	Serial No 50

BRIEF ABSTRACT OF LETTER

In submitting the draft bylaws re- the levy of profession taxes passed by the Mcee of Kunjgal Town Requests that sanction of Govt may be accorded thereto

NOTES AND ORDERS

re Levy of Town Revenue

The rules are identical with those of the X Kadur Town Suggestions that were made in the case of Kadur should and in the case of Kunjgal also should with a draft on the same lines for appl

20/2/21

Home (Pol) 4/4

NOTES—First Sheet

C R S III-2]

General and Revenue Secretariat | C/L File No 66 of 1920

73 6300 3698 2376 2

Serial No. 63 To the Deputy Commr Kurnool
No-R 11359 dated 12/4/1921
Making certain suggestions
calls for revised bylaws in duplicate

SWA

64 From the Dy Inspector Kurnool
No Kurl C 116-49 dt 24-10-21
Forwards the bye-laws
of the Municipal Council duly revised
Submitted with a draft
for approval

27/10 28/10 (Rev Secy) 28/10/21

2nd member) 3 11 21

25/3/11

105 To the D C Kurnool
No L 2669 R 9-11-21
Sanctions the revised bye-laws

Issue 7/11/21

NOTE—Contn. sheet

ce of the Deputy Commissioner

Tumkur District,

Dated Tumkur, the 15th February 1921

D No 630
18 2 21

Ananda Rao Sirai, Esquire B A LL B.
Deputy Commissioner, TumkurDistrict

B Ramaswamaiya Esquire B.A B L
Secretary to the Government of His Highness the Maharaja
of Mysore, Revenue Department, BANGALORE.

Ml 56 —20 —50

In submitting herewith Kunigal President's No 65 dated 8th Febraury 1921 with all its enclosures re the the imposition of Professional taxe- in the Municipality I have the honor to state as follows --

The Municipal Council in order to develop their sources of income having resolved to impose Professional tax in lieu of existing Mohatarfa - shop and oil mill taxes framed rules as per section 60-(ii) of the Municipal Regulation and duly published the same in the official Gazette of the 4th November 1920 No objections were received re the same and the fact has been recorded in the proceedings of the meeting held on 21st December 1920

3 A copy of the draft rules together with the notice duly published in the town is enclosed as required by section 60 (c) of the Regulation

4 I request that sanction of Government may kindly be obtained for imposition of the said tax on professions arts, trades and callings and on offices and appointments at rates noted in the Schedule enclosed to the draft rules as per section 59 (x) of the Municipal Regulation

I have the honor to be,

Sir,

Your most obedient servant,

M Lakshmanarao

Assistant Commissioner,
For Deputy Commissioner,
Tumkur District,
Absent from Head Quarters

Ltr

5439

19 20-21

From

The Deputy Commissioner

Tumkur District

To

The Revenue Secretary to the
of His Highness the Mah
Mysore B N

Dated Tumkur the 15th February

Despatched

Received 18 FEB

General No. Jud c 914 / 19-20
No

Enclosure No 1 f

Requesting sanction of G
ment for the professiona
Kunigal
the Municipality

******

OFFICE OF THE DEPUTY COMMISSIONER
TUMKUR DISTRICT

Date 18.1.21

No. LR Misc C

Extract

Yours sincerely
for President

ಕೊಪ್ಪಳ ನಗರ ಪುರಸಭೆಯ ಕಂದಾಯ ಸಂಗ್ರಹಣೆಯ ಸುಧಾರಣೆ ಮತ್ತು ಅಭಿವೃದ್ಧಿ

No VII of 1920-21 ದಿನಾಂಕ 21 12 1920

X Regulansation and development of Municipal Taxation ಸಂಬಂಧದಲ್ಲಿ ಕರ್ನಾಟಕ ಸರ್ಕಾರದ ಆದೇಶ ಸಂಖ್ಯೆ ಆಂತರಿಕ 22 ಫೆ 1919 ದಿನಾಂಕ ಸಂ 4050-60 ಮತ್ತು 9819-1 ದಿನಾಂಕ 23 10 1919 ದಿನಾಂಕ ಸಂಖ್ಯೆ 12 19 ದಿನಾಂಕ mle 114 ದಿನಾಂಕ ಪ್ರಕಾರ ಪುರಸಭೆಯ ಕಂದಾಯ ಸಂಗ್ರಹಣೆಯ ಸುಧಾರಣೆಯ ಮತ್ತು ಅಭಿವೃದ್ಧಿಯ ಕುರಿತು ಅಧಿಕಾರಿಗಳಿಗೆ ಸೂಚನೆಗಳನ್ನು ಕೊಡಲಾಗಿದೆ. ಆ ಸೂಚನೆಗಳ ಪ್ರಕಾರ ಪುರಸಭೆಯ ಕಂದಾಯ ಸಂಗ್ರಹಣೆಯ ಸುಧಾರಣೆಯ ಮತ್ತು ಅಭಿವೃದ್ಧಿಯ ಕುರಿತು ಕಾಯಿದೆಯ 59 ನೇ ಕಲಮಿನ (X) ಉಪ ಕಲಮಿನ I ಮತ್ತು III ನೇ ಪೋಟಿಗಳಲ್ಲಿ ಸೂಚಿಸಿದ ಕರಗಳ ಮೇಲೆ ಹೆಚ್ಚಿನ ಕರ ವಿಧಿಸಲು ಸರ್ಕಾರದ ಅನುಮತಿಯನ್ನು ಪಡೆಯಲು ಈ ಸಭೆಯು ನಿರ್ಣಯಿಸಿದೆ. ಆದರೆ ಈ ಕರಗಳ ಮೇಲೆ ಹೆಚ್ಚಿನ ಕರ ವಿಧಿಸುವ ಮೊದಲು ಸಾರ್ವಜನಿಕರ ಅಭಿಪ್ರಾಯವನ್ನು ತಿಳಿಯಲು ಸಭೆಯು ಈ ಕೆಳಗಿನ ಸೂಚನೆಗಳನ್ನು ಅನುಸರಿಸಲು ನಿರ್ಣಯಿಸಿದೆ.

ಪೋಟಿ III 59 ನೇ ಕಲಮಿನ ಕರಗಳು

1 ಕೈಮಗ್ಗಕ್ಕೆ	ವಾರ್ಷಿಕ ಉತ್ಪಾದನೆ 2000/- ಅಥವಾ ಅದಕ್ಕಿಂತ ಹೆಚ್ಚಿನ ಪ್ರಮಾಣಕ್ಕೆ		ರೂ. 1/-
2 ಕೈಮಗ್ಗಕ್ಕೆ	1500/-	"	75/-
3 ಕೈಮಗ್ಗಕ್ಕೆ	1000/-	"	50/-
4 ಕೈಮಗ್ಗಕ್ಕೆ	500/-	"	"
5 ಕೈಮಗ್ಗಕ್ಕೆ	300/-	"	"
6 ಕೈಮಗ್ಗಕ್ಕೆ	200/-	"	"
7 ಕೈಮಗ್ಗಕ್ಕೆ	100/-	"	"

9 — 30 — 5 4/-

Secretary I 9 Assistant ii

Typist [illegible] Peon [illegible]

Typing Charges [illegible]

Typing Charges [illegible] 4/-

13 Copies of Resolution [illegible] 10/-

13 Copies of Resolution [illegible] 4/-

11 Copies of Resolution [illegible] 2/-

Postage Charges 1/8 -

To Advertisement [illegible] 1/-

To Stationery Charges [illegible] 6-8-0

To K.V. Ramanavasachar

President

Secretary

Dated 6/1921 Peon

Rules framed under section [illegible] of the Malyalam municipal Regulation for the assessment of tax on professions trades and callings and on offices and appointments —

1) In the rules the word "person" shall include a firm, company or association

2 Every person who, within the Kunigal town exercises any profession art, trade or calling or holds any office or appointment bringing him within one or more classes of persons specified in the schedule appended to these rules shall pay tax at the rate specified in the said schedule, as payable by persons of the classes in which such person is placed

3 Persons whose monthly income or profits are less than Rs 30/- per mensem are exempt from the tax

4 No person shall be liable to tax under these rules in respect of any half year in which he has exercised a profession art trade or calling or held an office or appointment for a period of sixty days within the town

5 The tax leviable under these rules from a firm, company or association or the head of a Hindu family may be levied from any member of that firm, company or association or family

6 When a person exercises more than one profession art trade or calling or holds more

than one

same name or different or names
the tax shall be calculated on his total annual
income or profits from all such sources

7 On the requisition of the Municipal
Council or of such person or persons as may be
authorized by them from time to time in that behalf
every person exercising any profession or trade
or calling or holding any office or appointment
shall within such reasonable period as shall
be specified in the requisition be bound to furnish
a statement under his signature in writing
in form appended to these rules showing his
income or profits for the preceding year or years

8 The Municipal Council or such person
or persons authorized by them in that behalf
may in like manner require —

(1) the owner or occupier of any building
or land within the town municipal limits to furnish
within a specified time a list in writing containing
the names of all persons occupying such building
or land and specifying the profession art trade
or calling office or appointments of every such
person

(2) Any employer or the Head or Secretary
of any public or private office or of a Company
or firm

(a) To furnish within a specified time
list in writing of the names of all persons
in his employ or in the employ of such office
firm or Company with a statement of salary
or income of each of the same

(b) To furnish the above particulars in regard to any incorporated Company of which such employer Head a Secretary as the case may be is the agent

9 On a before the 1st January and 1st July every year an assessment list in the form appended shall be prepared the procedure laid down in sections 63 to 66 of the municipal regulations regarding the assessment of a rate on buildings & lands shall apply mutatis mutandis in respect of assessments of the tax This list will be subject to revision half yearly or yearly as may be decided by the Council

10 Not withstanding anything in these rules every person commencing to exercise any profession, or any trade, or calling or to hold any office or appointment in the Town municipal limits who has not been required to furnish a return under Rule VII shall within thirty days of so commencing give information of the fact to the President Town Municipal Council

11 Every person liable to the tax who shall change their designation of his form or the nature of his profession, any trade or calling, or office or appointment or his place of business shall within thirty days of such change give intimation thereof to the President of the Town Municipal Council

12 The tax shall be payable half-yearly in each year in advance in July and January in every year and shall be collected in accordance

writ

of the Municipal Regn

13 (i) Any person who has paid the tax for the whole half-year and who ceases during such period to be liable to assessment shall be entitled to a refund of not less than half the assessment provided that no such remission shall be granted unless notice in writing of the fact of his having given up the profession art trade or calling or office or appointment has been given to the President of the Municipal Council, and that no remission or refund shall take effect for any period previous to the day of the delivery of such notice

(ii) The burden of proving the facts entitling any person to claim relief under this rule shall be upon him

14 Failure to furnish the information or furnishing information which is untrue required by rules VII VIII & XI shall be punishable with a fine which may extend to Rs 50/-

Schedule II

(Section 59 clause 8) Rate on each profession trades and callings

Class I

Every person holding any office or appointment public or private, or employment in any capacity whose pay, salary, pension, amounts to

to Rs 2000/- a month or upwards and every person taking under any of the following denominations whose income is estimated to amount to Rs 1200/- a month or upwards —

(i) Carrying on business as a Company

(ii) Arhan renters, Wholesale and Retail traders and manufacturers of every kind Contractors, Ship-owners, Boat-owners, Auctioneers and Commission agents

(iii) Bankers, Money-lenders, Money-changers and Pawn-brokers

(iv) Editors and proprietors of Newspapers

(v) Dubashes Under-writers Brokers and dealers in Securities Shares & Bill of Exchange

(vi) Practising Barristers, Advocates High Court Vakils Solicitors Attorneys Pleaders and Law-agents

(vii) Practising Medical Practitioners of all kinds including Hakems & Vaidyas

(viii) Dentists and Veterinary Surgeons

(ix) Architects and Civil Engineers

(x) Owners and Farmers of Markets and Job-Farmers

(xi) Keepers of Hotels Lodging houses, Boarding Houses or Billiard Saloons

(xii) Building & Surveyors

(xiii) Owners of docks Warehouses, Printing-Presses, ex-presses Cotton-presses and other-persons and Factories of all kinds of ~~circus or Theatrical Companies Musicians and Dancers~~

4% on (xi) Rs 1200/-

owners or Managers of ~~Companies~~ Musicians and Dancers

(XV) Dealers in animals or vehicles, and owners or Keepers of Livery stables or Hackney carriages — Rs 100

(XVI) Artizans

Class II

Every person described in class I who pay salary or pension amounts or whose income is estimated to amount to Rs 1500/- a month — Rs 75

Class III

Every person described in Class I who pay or salary or pension amounts Rs 1000/- a month or upwards — Rs 52

Class IV

Every person described in Class I whose pay salary or pension amounts or whose income is estimated to amount to Rs 500/- a month or upwards — Rs 32

Class V

Every person described in Class I who pay salary or pension amounts or whose income is estimated to amount to Rs 300/- a month or upwards — Rs

Class VI

Every person described in Class I whose pay salary or pension amounts or whose income is estimated to amount to Rs 200/- a month or upwards. — Rs 8

Class VII

Yearly

Every person described in class I whose pay, salary or pension amounts or whose income is estimated to amount to Rs 100 a month or upwards — Rs 4

Class VIII

Every person described in class I whose pay, salary or pension amounts or whose income is estimated to amount to Rs 50/- a month or upwards — Rs 2

Class IX

Every person described in class I whose pay salary or pension amounts or whose income is estimated to amount to Rs 30/- a month or upwards — Re 1

Note — The above classification is subject to the following provisions namely —

Provision I — No owner of cotton press shall be placed in any class below class IV

Provision II — No wholesale trader ship owner Banker, duly barrister advocate Attorney vakil Solicitor Attorney Architect, Civil engineer mill owner or factory owner shall be placed in any class below class IV

Provision III No arkari renter (other than mere liquor shopkeeper) editor or proprietor or a newspaper under-writer Broker or other

dealer in securities shares or bills or exchange and no 1st grade pleader medical practitioner (other than a Hakim or Vaidyan) dentist a veterinary surgeon shall be placed many class below class VI

Pursuant to - No boat-owner, auctioneer money-lender, Second grade pleader Vakil, law-agent, owner or farmer of a market toll farmer, keeper of hotel, lodging house boarding house or billiard saloon and no builder, Surveyor Surveyor a owner of a wharehouse, or press (other than a cotton press or oil press) shall be placed in any class below class VII

Kurnegal Town Municipality

Income return furnished by - as to his liability to profession tax for the year

Name & address of the party	Nature of profession art trade or calling followed or office or appointment held	Date from which profession etc is followed	Monthly income		Remarks
			as declared in the last return	during the current year	
1	2	3	4	5	6

Date

Signature of the party

(9)

(7)

Supplemental to assessment list

Division No.

Name of party	Assessment number in previous year		Occupation	Address	Monthly or annual income or other basis of assessment	New assessment			
	Number	Amount				Item	Amount	Number	Remarks
2	3	4	5	6	7	8	9	10	11
		Rs. a. p.			Rs. a. p.		Rs. a. p.		

Date 1 1924

Kurnool

Vice President

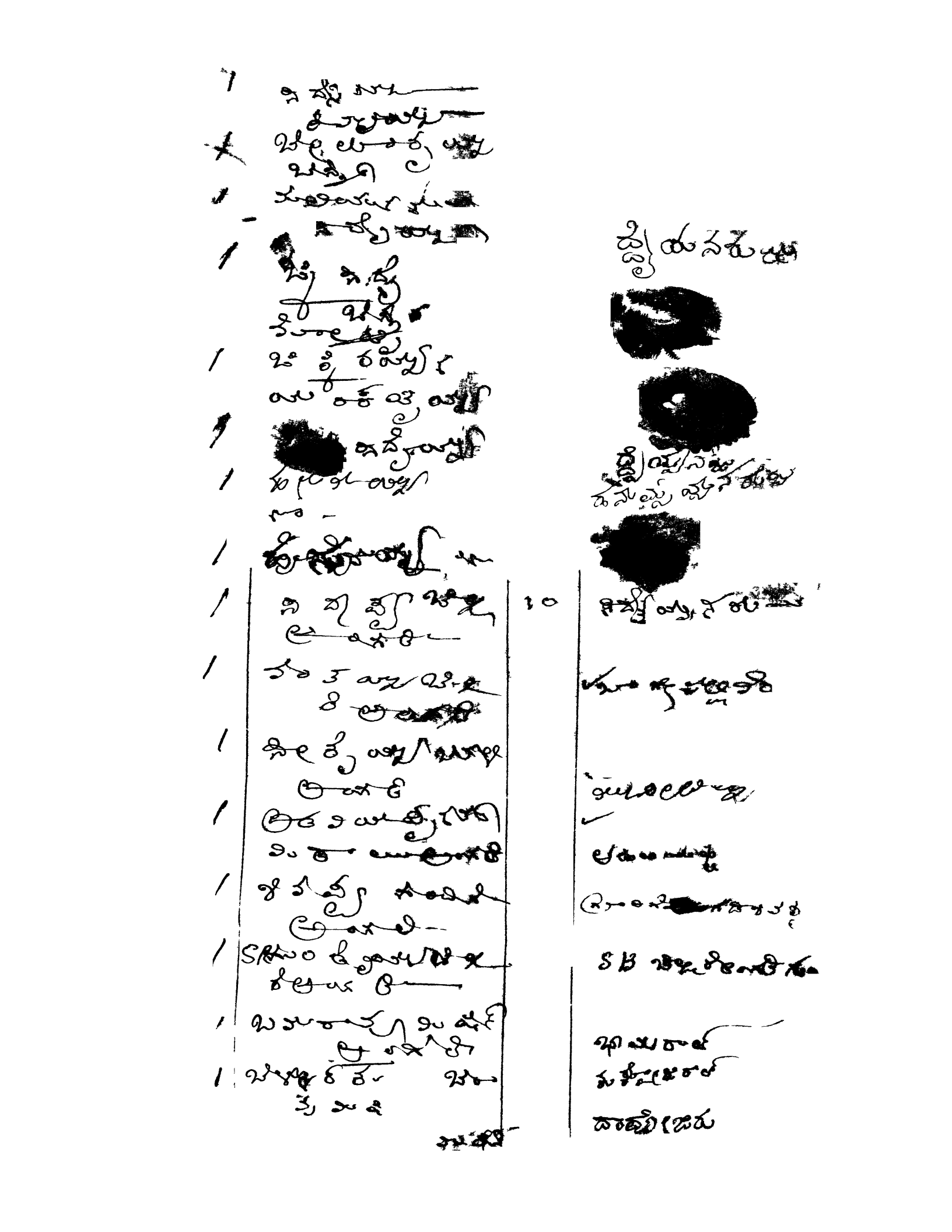
Town Municipal Council

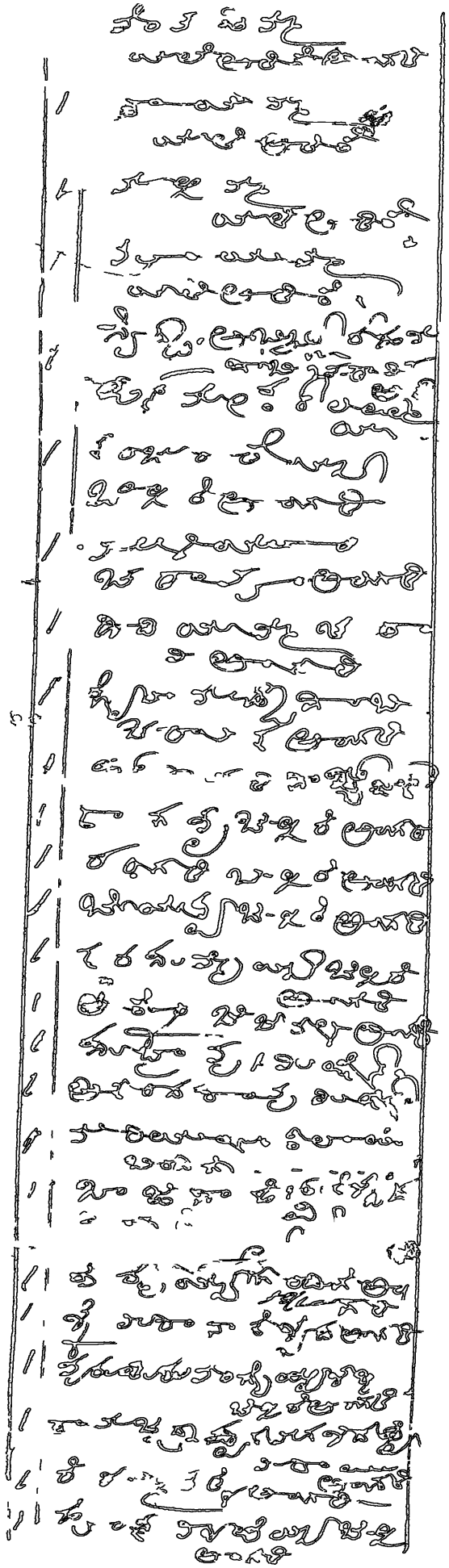
[illegible]

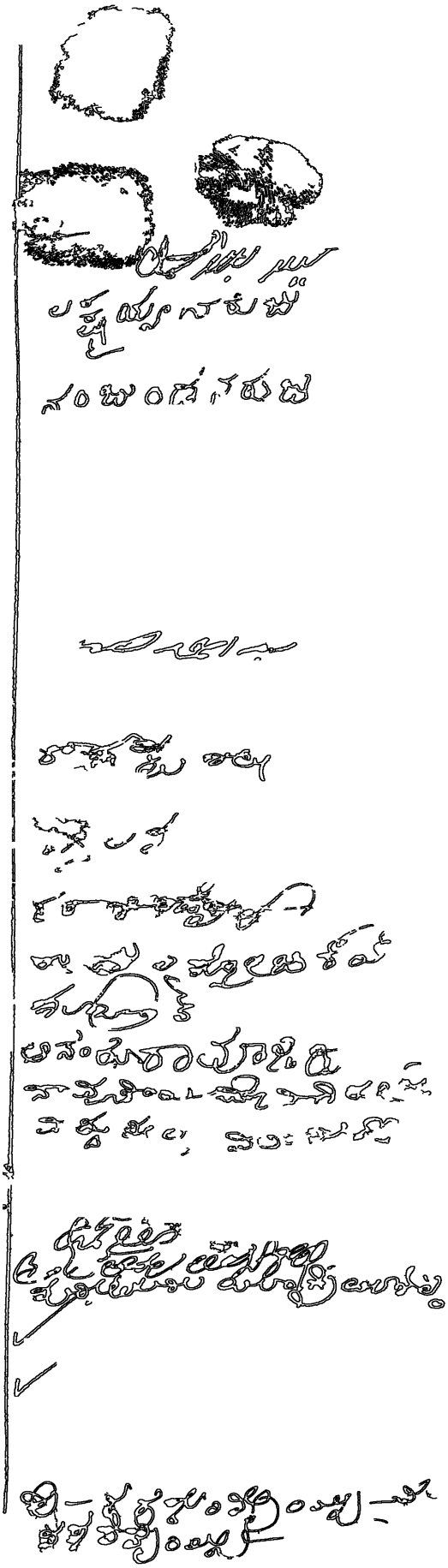
Yours faithfully,

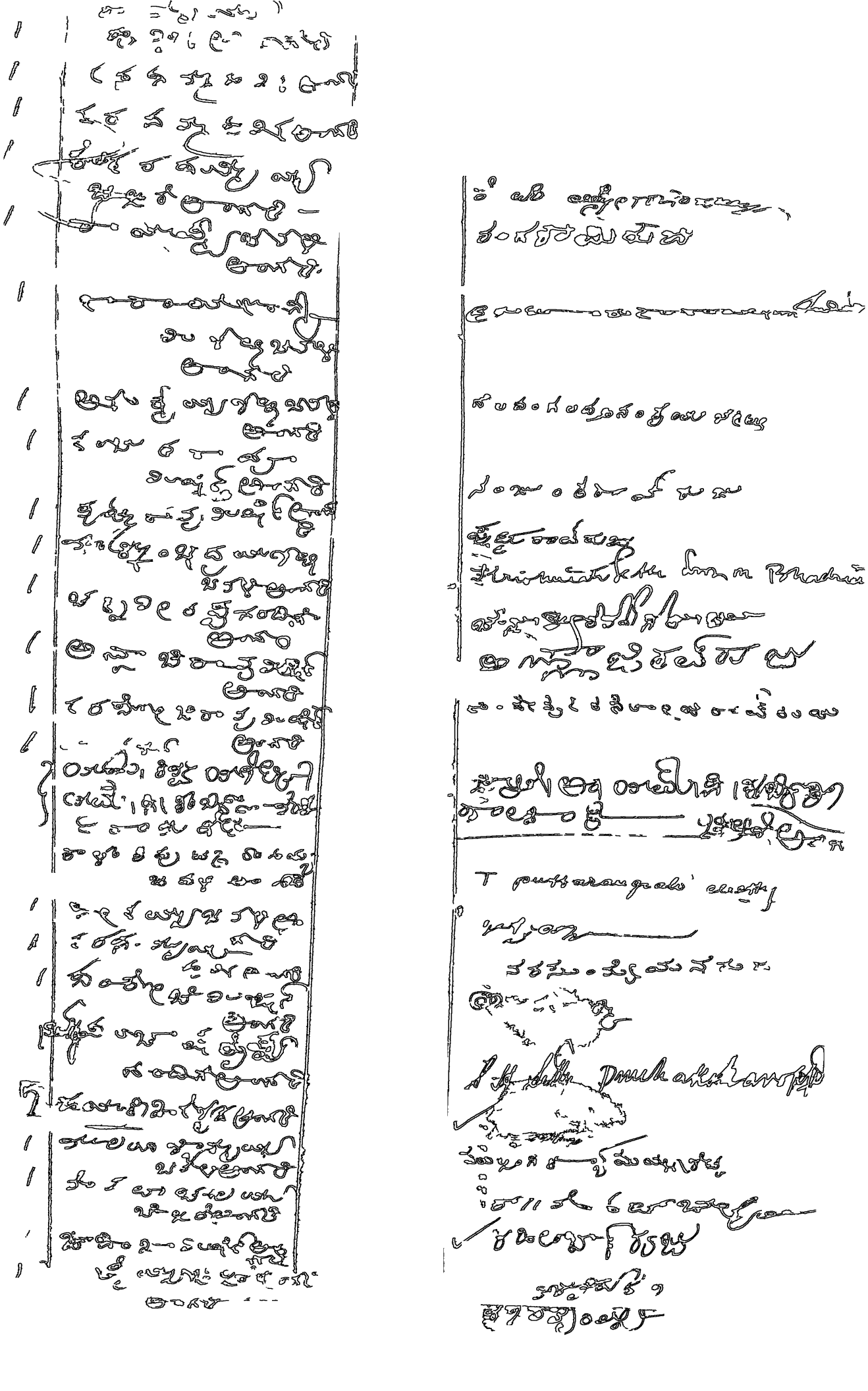
Secretary,
Municipal Committee,
Mansoorpur.

24/8/20.









OFFICE OF THE DEPUTY COMMISSIONER
UMRI DISTRICT
No. 10-1-1921
No. 33 Misc

3/1/1924

[32] Draft Bye-laws regarding Levy of professional taxes in the Kunnal Municipality

SUBJECT ... Levy of professional taxes in the Kunnal Municipality

Diary No. of letter replied to 6300

and Revenue Secretariat
( )
dated 191

Section M
File No 45 of 20
Serial No 63

No. R 11359/12.4.4

Date of issue 12.4.4

To
The Deputy Commr Dharwar

Signed by Mr Str Ngesa Esq

Sir,

With ref to your letter no c/112 dated the 15th Feb 1924 submitting for sanction of Govt the draft byelaws framed by the Kunnal Mcl for the levy of taxes on professions trades, callings etc under Sec 46(i) of the Mcl Regulation I am directed to state as follows

(1) Rule 3 is superfluous and may be omitted.

over

(2) Rule 7
form part of
Sec 69(3) to regulations and
object is to enforce supply of any
responding liability of State and
the insertion from Central
main framed on Govt. of India
(3) In Rule 13 of Uttar Pradesh
an appropriate place may
be removed and substituted
in place of rule 3
(4) In Rule 14 of Uttar Pradesh
regulation does not
authorise the levy of fines
for contravening rule
under section 69
2. Under the rules may be
framed in light of the above remarks,
and submitted in duplicate.
necessary bylaws being framed
in respect of provisions necessary
to enforce the supply of information
& liability to assessment. Please take

Copied by
Examined by

Office of the Deputy Commissioner,

Tumkur District

Dated at Tumkur, the 24th October 1921.

From

Arcot Rao S Sirsi Esquire, B A, LL.B

Deputy Commissioner Tumkur District,

TUMKUR

To

Sir Srinivasa Iyengar Esquire B A Ml 56-20-104

Secretary to the Government of His Highness the

Maharaja of Mysore Revenue Department

BANGALORE

Sir,

With reference to your letter No.R 11359/Ml 56-20-63 dated the 12th April 1921 regarding the revision of draft rules and by laws for the levy of taxes on professions trades etc., in the Kunigal Municipality I have the honour to forward herewith the said rules and bye-laws in duplicate as revised in the light of the observations in the communication of Government referred to above

I have the honour to be

Sir,

Your most obedient servant,

Deputy Commissioner
Tumkur District.

43

From

The Deputy Commissioner,

Tumkur District.

To

The Secretary to the

Government of Mysore.

Dated

Despatched

Received

General No.

No.

Enclosures No

Forwarding in duplicate the revised rules and bye-laws of of the Kunigal Municipality

*****

[redacted] Municipality

Draft Rules framed under Section 46 (1) of the Mysore Municipal Legislation [redacted] the assessment of a tax [redacted] persons and arts and [redacted] and callings and occupations published in [redacted] Gazette and Notices submitted to Government for approval and revision as follows

In the rules the word "trade" means [redacted] Company association

[redacted] who work in the Karnataka [redacted] my profession, art, trade or calling or holds any office or appointment bringing them within one or more classes persons specified in the Schedule appended to these rules shall pay at the rate specified in the

persons of the classes in which such persons places

3 The tax shall be payable half yearly in each year in advance on the first and January in every year and may be collected in accordance with the provisions laid down in Chapter [illegible] of the Municipal Regulations

4 No person shall be liable to tax under these rules in respect of any half year in which he has exercised a profession art trade or calling or held any office or appointment for a period of less than sixty days during the year

5 The tax leviable under these rules from a firm company or association or undivided Hindu family may be levied from any member or from the firm company or association or family

6 Where a person exercises more than one profession art trade or calling or holds more than one office or employment whether under the same name or different names or different numbers the tax shall be calculated on the total annual income or profits from all such sources

7 On or before the 1st January and 1st July every year an assessment list in the form appended shall be prepared the procedure laid down in sections 63 to 66 of the Municipal Regulations regarding the assessment of a rate on buildings and lands shall apply mutatis mutandis in respect of assessment of this tax The list will be subject to revision half yearly or yearly as may be decided by the Council

8 Any person who has paid the tax for the whole half year

and the Collector ... every
Lunacy to be liable to assessment
shall be entitled to a refund
of not ... than ... the ...
provided that no such ...
shall be granted, unless ...
in writing of the fact of ...
having given up the profession
and trade or calling or ...
or appointment has been
given to the proper ... of the
Municipal Council and
that no remission or refund
shall take effect for any
period previous to the ...
of the ordering of such refund

" The burden of proving
the facts entitling any person
to claim ... under
this rules shall lie upon him

Bruce A Neuh
Secretary

Schedule III

(Section 59 clause (c)) Tax on Professions Trades

or Callings

Class I

Persons holding any office or appointment public or private or employment in any capacity whose pay salary, pension amounts to Rs 2000/- a month or upwards and any person falling under any of the following categories whose income is estimated to amount to Rs 2000/- a month or upwards

(i) Carrying on business or a Company

(ii) Abkari renters whole sale and retail traders and manufacturers of every kind Contractors Shipowners Boat owners Auctioneers and Commission Agents

(iii) Bankers money lenders Money changers and pawn brokers

Editors and Proprietors of Newspapers

(iv) Stockbrokers Share brokers and dealers in Securities Shares of the Exchange

(v) Practising Barristers Advocates High Court Vakils Solicitors Attorneys Pleaders and Law Agents

Practising Medical Practitioners of all kinds Hakeems & Vaidyas

(VIII) Dentists and Veterinary Surgeons

(IX) Mechanical and Civil Engineers.

(X) Owners and farmers of markets and the Farmers

(XI) Keepers of [illegible] houses or Railway [illegible] and [illegible]

(XII) Solicitors [illegible]

(XIII) Owners of [illegible] and other persons [illegible] and the Agents & Factors of all kinds

(XIV) Professional Authors, Photographers, Editors, owners or managers of Circuses or Theatrical companies [illegible] and [illegible]

(XV) Dealers in animals or Hotels and Inns, and or keepers of livery stables or hackney carriages.

(XVI) Artizans.

Class II

Every person described in Class I whose [illegible] a pension amounts to or whose income is estimated to amount to the [illegible] sum to [illegible]

Class III

Every person described in Class I whose pay salary or pension amounts or whose income is estimated to amount to Rs 1000/- or upwards

Class IV

Salary or pension amounts or whose income is estimated to amount to Rs 500/ a month or upwards Rs 25/-

Every person described in class I whose pay salary or pension amounts or whose income is estimated to amount to Rs 300/ a month or upwards. Rs 12/-

Class VI

Every person described in class I whose pay salary or pension amounts or whose income is to amount to Rs 200/ a month or upwards. Rs 8/-

Class VII

Every person described in class I whose pay salary or pension amounts or whose income is estimated to amount to Rs 100/ a month or upwards Rs 4/-

Class VIII

Every person described in class I whose pay salary or pension amounts or whose income is estimated to amount to Rs 50/ a month or upwards Rs 2/-

Class IX

Every person described in Class I whose pay salary or pension amounts or whose income is estimated to amount to Rs 30/ a month or upwards. Re 1/-

The above classification is subject provisions namely :—

Division I No owner of cotton press shall be placed in any class below class IV

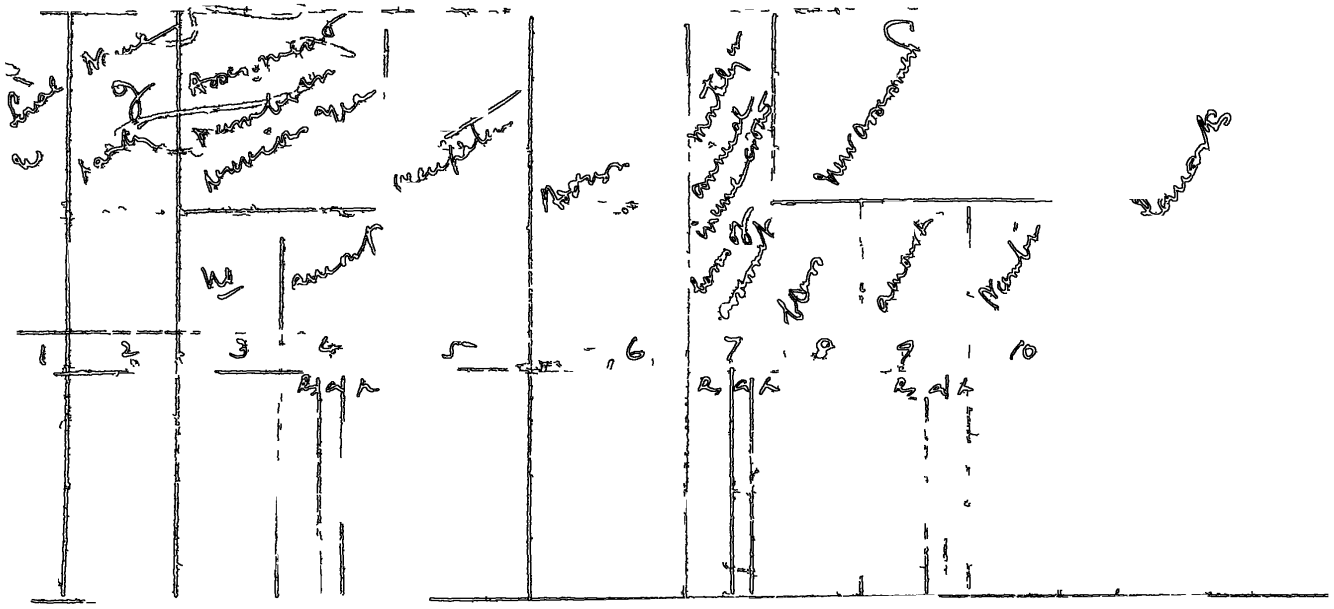
Division II No whole sale trader ship owner, Banker Solicitor Advocate High Court Vakil Solicitor Attorney, Architect Civil Engineer steam owner, Factory owner shall be placed in any class below class III

Division III No Taluqdar Venture (other than a mere liquor shop Keeper) editor, or proprietor of a News paper Newspaper, broker or other dealer in Securities, shares or bills of exchange, and no 1st grade pleader, medical practitioner (other than a Hakim or Vaidya) dentist or veterinary surgeon shall be placed in any class below class IV

Division IV No boat owner, auctioneer, money lender, Second grade pleader Vakil, Land agent owner or farmer of a market, toll farmers keepers of a hotel, Lodging house, Laundry house a billiard Saloon and no banker, surveyor or owner of a ware house, or press (other than cotton press or oil press) shall be placed in any class below class VII

Professional Tax assessment List

Diagram



Date 10 1921

Kempak

Assessment Officer

for President

Municipal Board

Kumgal Town Municipality

Draft Bye-laws framed under Section 48 (1)(A)(y) of the Municipal Regulation to enforce the supply of information regarding liability to tax on profession art trade, or calling or holds any office or appointment — bringing them within one or more classes of persons specified in the Schedule III of the Mysore Municipal Regulation are as follows —

(1) On the requisition of the Municipal Council or of such person or persons as may be authorized by them from time to time in this behalf every person exercising any profession art trade, or calling or holding any office or appointment shall within such reasonable period as shall be specified in the requisition be bound to furnish

a statement under his signature
in writing in form approved
showing his income or profits
for the previous year or years
The municipal [illegible]
or such person or persons
authorized by him in
behalf may in like manner
require —

(I) the owners or occupiers
of any building or land
within the town municipal
limits to furnish within the
specified time a list or
writing, containing the names
of all persons occupying such
building or land and specifying
the profession and trade or
calling office or appointment
of every such person

(II) Any employer or the
Head or Secretary of any
public or private office or
of a company or firm

Cog. To furnish within
specified time a [illegible]

appointment or the place
of business shall within thirty
days of such change give
intimation thereof to the President
of the Municipal Council

5 Failure to furnish any
information or furnishing
information which is untrue
required by the above rules
shall be punishable with a
fine of which may extend to Rs 50/-

Bhimrao Munshi
for President

Municipal Town Municipality

True return furnished by as to his liability to profession
tax for the year

Name and address of the party	Nature of profession, art, trade or calling, followed as there, or appointment held	Date from which profession etc is followed	Monthly Income		Remarks
			included in the last return	during the current year	
1	2	3	4	5	

Date . . .

Signature of the party

Bhimrao Munshi
President

Dated 19 } for
Municipal }

of the names of all
his employs or in the
employ of such office from
time to time

To furnish the
names of directors in
incorporated company
such employer
as the case may be of the
3 " Principal Partner
to exercise any profession
trade, or calling or to hold
office or appointment in
town municipal limits
has not been required
a return as above shown
within thirty days of so
commencing give information
of the fact to the President
Municipal Council

4 Every person
who shall change their
designation of his firm or
nature of his profession
trade or

or years

The Municipal Council

persons or persons authorized

This behalf may

require:—

(i) the owners or occupier

of any buildings or lands

within the Town municipal

limits to furnish within

specified time a list in

writing containing the names

of all persons occupying

buildings or lands and

exercising the profession and

trade or calling office or

employment of every such person

(ii) Any employer or the

head or secretary of any

public or private office or

of a Company a firm

or to furnish within a

specified time a list in

writing of the names of all persons

in his employ or in the employ

of such

public office firm or Company

a statement showing

Draft Bye-laws framed
Section 48 (1) of the Municipal
Regulation to ~~be~~ ~~made~~
~~of information~~
~~to take~~ on profession ~~act~~
or ~~trading~~ or ~~trade~~
or appointment ~~changing~~
within one or more classes
persons ~~therein~~ ~~specified~~ in ~~Schedule~~
~~II~~ of the ~~Bye~~ ~~Laws~~ House
Regulation are

On the requisition of the
Chairman or ~~of~~ such person or
as may be authorized by
from time to time in this behalf
every person ~~necessary~~ ~~about~~
profession art trade or ~~business~~
or holding any office,
appointment shall within
reasonable period as
specified in the request
bound to furnish a ~~declaration~~
under his signature in
~~the~~ form appended
~~to~~ ~~the~~ Forth

or incorporated with the same

(b) To furnish the above particulars in regard to any incorporated Company of which such employer Head or Secretary as the case may be is the agent

(c) Every person commencing to exercise any profession, art trade, or calling or to hold any office or appointment in the Town municipal limits who has not been required to furnish a return as above shown shall within thirty days of so commencing give information of the fact to the President Town Municipal Council

Every person liable to the tax who shall change their designation of his firm or the nature of his profession, art trade or calling or office or appointment or his place of business shall within thirty days of such change give intimation [illegible]

of the Town Municipal Council

5 Failure to furnish the information or furnishing information which is untrue required by the above rules shall be punishable with a fine which may extend to Rs 50/-

Sd/- Illegible
for President

Date 10/9/24
Kurnool } Town Municipal Council

Kurnool Town Municipality —

True return furnished by as to the liability to profession tax for the year - -

name and address of the party	nature of profession trade or calling, service or office or appointment held	date from which profession is followed	monthly income during the last year	monthly income during the current year	Remarks
1	2	3	4	5	

Date ..

Signature of the party

Sd/- Illegible
for President

Date 10/9/24
Kurnool }

G R S VI–71]

SUBJECT Bye-Laws for Professions Tax in the Tumkur City

Section Rev
File No 56-20
Serial No 105

Diary No of letter replied to 2376

General and Revenue Secretariat
(Rev
, the 191

Proceedings of the Government of His Highness the Maharaja of Mysore

Date of issue 9/11/1921

Signed by Mr D. C. Subbaramayya

Read—

correspondence ending with letter No. Rev C 114 9-20 dated the 21st Oct 1921 from the Dy Commr & Dist Magte requesting sanction to the draft rules & bye-laws for the levy of taxes on professions, trades etc in the Tumkur municipality

Order Thereon No P 2369 9/11/21 sanctioned

2) The Dy Commr is requested to forward a dozen copies of the rules when they

May this be

i Printed ?

ii treated as a standing order ?

iii published in the Gazette English Part ?

iv translated ?

v placed at the disposal of the press ?

vi published in the Gazette Kannada Part ?

Office of the Deputy Commissioner

Tumkur District,

Dated Tumkur, the 14th November 1921.

From

Ananda Rao S.Sirsi, Esquire, B A., LL.B.

Deputy Commissioner TumkurDistrict,

T u m k u r.

To

D.Srinivasiengar, Esquire, B.A.,

Secretary to the Government of His Highness the

Maharaja of Mysore Revenue Department,

B a n g a l o r e.

S i r,

Adverting to Government Order No L.2669/M1 56-20-105 dated the 9th November 1921 sanctioning the revised draft rules and bye-laws for the levy of taxes on professions, trades, etc, in the Kunigal Municipality I have the honour to request that out of the two copies of the draft rules and bye-laws sent with this office letter No M1 C 114 of 19-20 dated the 24th October 1921 one copy as sanctioned may kindly be returned for getting the same printed.

I have the honour to be,

s i r,

your most obedient servant,

Assistant Commissioner,
For Deputy Commissioner, Tumkur
District, absent from Head Quarters

1921.

From

The Deputy Commissioner,

Tumkur District

To

The Revenue Secre

Government of

Dated the 14th November

Despatched

Received 17 NOV

Journal No. Jml C. 114/19-20

No.

Enclosure No.

Requesting that a copy of the sanctioned rules and by-laws of the Kunigal Municipality may kindly be sent.

S. VI—G/32

SUBJECT

Diary No. of letter replied to 2931

General and Revenue Secretariat
(21)
the 1921

Date of issue 22.11.1921

Signed by

Section
File No 20
Subject No 109

No. L 2979
Confidential

To
The D.C. Tumkur

Sir

As desired in your letter No. Nil C (IV) dated the 16th Nov 21, I am directed to return herewith a copy, as amended, of the draft rules & bye-laws for the levy of taxes on professions, trades &c in [illegible] and to say

I have &c

over

sd/- 18/11/21
For Rev Secy
18/11/21

[illegible]